Life Cycle of a Grant:
Post Award

Presented by:
Tessa L. Brown, Senior Accountant
De’Onah T. Norfleet, Accountant I
TEAM EFFORT!
Project Set-up & Award Management
Distribution

Receive distribution from OSP

Review the terms and conditions of the award
  ○ When are the invoices/reports due?
  ○ What is the format and type of reports?
  ○ What are the Cost Share requirements?

Review the proposal budget
  ○ What is allowable?

Setup award in Banner
Kick-Off Meeting

- P.I.
- Budget Analyst
- C&G Accountant
CONTRACTS AND GRANTS ROLES & RESPONSIBILITIES

- Prepare Invoices / Draw Funds
- Apply Cash
- Aging - follow up on outstanding receivables
- Leave and Residual Transfers
- Prepare Financial Reports
- Facilitate A-133 Audit
- Closeout
Monitor Accounts

- C&G - P.I. - Budget Analyst
  - Budget Statements
    - Expenses
    - Spending within categories
  - Labor Reports
    - Authorized Personnel
    - Changes to proposed employees (TBD)
Cost Share Tracking

Monitor/Analyze Cost Share monthly

- Is spending proportionate to award document?
- If charge is not allowable on sponsored research account, it is not allowable on cost share account

Is the Cost Share requirement being satisfied?

- If cost share is not satisfied, funds will be returned to the Agency
Purchasing

- C&G reviews all purchasing requests for sponsored research and cost share accounts
  - P-Cards: $0 - $2,999.99
P-Card Procedures

- Email C&G Accountant with request to purchase
- Include:
  - Fund, Org, Account Code, Purchase Amount, Vendor Quote, Description of items being procured and how the purchase relates to the scope of work
- Accountant will ‘Reply All’ to approve/deny and cc: pcard@uah.edu
  - A copy of the receipt may be required if expense doesn’t match the original request.
Requisition Procedures

- Prepare Requisition - Obtain Req Number
- Email C&G Accountant supporting documents with Req number in subject line
  - Vendor quote
  - Tangible Property Form if necessary
  - Subcontract Memo if necessary
- Accountant will ‘Reply All’ to approve/deny and cc: purch@uah.edu
Award Closeout
60 Days!

- C&G will notify P.I. of awards ending within 60 days
  - Yellow Letters - award ending in 60 days
  - Red Letters - award has ended
- All items to be procured should be requested prior to 60 days of the end date of your award
  - Some Exceptions: Rent or lease payments
- A risk memo, pending a POP extension must be completed if you aren’t positive the items will be received by the end date of the award
- Please do not wait until the award has ended to request a NCE
Review Expenditures
  ○ Are expenses within POP?
  ○ Are all charges allowable?
  ○ Corrections Needed?

Prepare and Submit Final Invoices and Financial Reports
  ○ C&G provides Final Invoice notification to dept
  ○ Final reports for accounts on risk will be submitted at the time they’re due.

Close all open Commitments
  ○ Contact Purchasing

Receive Final Payment
  ○ The award will be closed out in Banner within 90 days of the end date.
Hot Topic #1
Cost Transfers

Transfer

Authorizations

Retroactive Payroll
Welcome to the University of Alabama in Huntsville, Office of Contracts and Grants Accounting.

Mission

The Mission of Contracts and Grants Accounting is to maintain and continuously enhance an effective management system to monitor financial compliance required by federal, state, and local governments, and private agencies for all sponsored projects awarded to the University of Alabama in Huntsville.
Transfer Authorizations

Expenses Split between more than one award

- Show allocation method
  - P.I. should use best effort

- Show proportional benefit and interrelatedness of the awards
1. Is the cost allowable?
2. Was the transfer made "promptly" within 90 days of the original transaction posting in Banner? Refer to cost policy.
3. Is there budget available?

Signature authority must be in the database for the budget unit charged and budget unit credited.

The account code is needed for both orgs listed.

This amounts needs to be supported by banner print outs.
Retroactive Payroll Adjustments

When labor reports are reviewed after each pay period, corrections are able to be processed within 28 days which requires no approval from C&G.

After 28 days, a justification and C&G approval is required.
Hot Topic #2
Requisitions
## Requisition Header

<table>
<thead>
<tr>
<th>Requisition</th>
<th>Order Date</th>
<th>Trans Date</th>
<th>Delivery Date</th>
<th>Print Date</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>80075365</td>
<td>Jan 14, 2015</td>
<td>Feb 02, 2015</td>
<td>Feb 14, 2015</td>
<td></td>
<td>700.00</td>
</tr>
</tbody>
</table>

**Origin:** SELF_SERVICE

**Complete:** Y  **Approved:** Y  **Type:** Procurement

**Requestor:** Sandra K. Erickson  **Phone Number:** 256-824-6171

**E-mail:** skse0005@uah.edu

**Accounting:** Document Level

**Ship to:** UAH Central Receiving Bldg

301 Sparkman Drive

Huntsville, AL 35899 United States of America

**Attention:** Sandra K. Erickson

**Contact:**

**Vendor:** A25035409 Accurate Machine & Tool Corp

226 Celtic Drive

Madison, AL 35758

**Phone Number:** 256-461-8063

**Fax Number:** 256-461-8052

## Requisition Commodity

<table>
<thead>
<tr>
<th>Item</th>
<th>Commodity</th>
<th>Description</th>
<th>U/M</th>
<th>Qty</th>
<th>Unit Price</th>
<th>Ext Amount</th>
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<tbody>
<tr>
<td>1</td>
<td>RUSH</td>
<td>Please see quote</td>
<td>EA</td>
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## Requisition Accounting

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<tr>
<th>Seq</th>
<th>COA</th>
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<th>Fund</th>
<th>Orgn</th>
<th>Act</th>
<th>Prog</th>
<th>ActvLocn</th>
<th>NSF</th>
<th>NSFOut</th>
<th>NSFSusp</th>
<th>Susp</th>
<th>Amount</th>
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<tr>
<td>1</td>
<td>H</td>
<td>15</td>
<td>28388</td>
<td>675331</td>
<td>758</td>
<td>20</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>N</td>
<td>700.00</td>
</tr>
</tbody>
</table>

Total of displayed sequences: 700.00
Verify that the transaction is not within 60 days of the period of performance (POP).
A risk memo is required for most items procured within 60 days of the POP.
Exception: Requisition to pay rent on a building

RISK MEMO for a RESEARCH CONTRACT/GRANT ORG CODE

DATE: 01/26/2015
FROM: Jason Carter
TO: Contracts and Grants Accounting
CENTER/DEPARTMENT/UNIT: C&G
THRU: Office of Sponsored Programs

I. The following applies to both a Pending ORG Code assignment or Existing ORG Code:
C&G Org Title: 4500-ARMY/DFG00001MF
maintenance failure recovery
Existing C&G Org Code/Fund: 675331
673388 OR Proposal # for Pending Org,
Agency: DOD/ARMY
PI: Jason Carter
Risk Org Code to be used if agency does not cover the risk amount:
U.S. Army Creatively responsible for the Risk Org Code:
Risk Amount for Pending Org: $673388
This amount is a Cost Share only
Risk Dates: Begin Date: 01/26/2015
End Date: 04/26/2015
Please answer the questions below:

II. II. Please Answer the Questions Below for an Existing ORG Code:
Current Balance in the Existing C&G Org Code: 3,605.15
Current POP: Begin Date: 02/01/2015
End Date: 03/01/2015
Please choose one:
A. Pending No Cost Extension
Not to exceed: $673388
B. Pending Additional Funds
Amount of common allowed:
C. Pending Additional Funds and Extension of POP
Amount of common allowed:
D. Pending Approval for Specific Exp
How much?
Exp Description:
E. Final Risk Memo - No Further Changes
Risk Amount
The options listed above are selected as follows: (1) the existing risk memo is not expired.
B. the agency has not yet approved the risk request, and the agency has not approved the risk request
the Existing Research Org. In the event that this option is selected, C&G Accounting will need to
inform Financial Accounting to freeze the existing risk memo. If the risk memo is not approved
for 90 days, the agency will be assessed for the risk memo.
At the end of the risk period, if the agency has not provided funding or approved the request,
(1) the related expenses will be charged to the Risk Org Code by C&G Accounting, and (2) the C&G Research Org Code will be frozen.
should the agency provide the funding or approve the request after the Risk Org Code has been charged,
OSP will notify C&G Accounting to reverse the journal entry to the Risk Org Code.

III. Please obtain the following signatures:
Principal Investigator
Date: 11/24/15
B. DAG: Unit Head
Date: 12/11/15
OSP Director
Date: 12/11/15
Chief Research Budget Director
Date: 12/11/15

*FPR approval is necessary if
(1) Risk Org Code belongs to a research center and the risk amount is about $20,000 or
(2) Risk Org Code belongs to research center and the risk amount is $20,000 or less but did not get approved by OSP Director

*Vice President for Research

Please review risk memo for any discrepancies. Banner reports transactions real-time so the current balance may not agree to banner once we receive the risk memo.
# Quotation

**Accurate Machine & Tool Corp.**

226 Grote Drive  
Madison, AL 35758  
Phone: (256) 401-8083  
Fax: (256) 461-8502

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**Quote**  
**UA9 Central Receiving Bldg**  
**To:** P0051885/Rozella Coggins  
301 Spartan Dr.  
Huntsville, AL 35809  
United States.

---

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<th>Quotation Number:</th>
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<th>Quotation Date:</th>
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<th>Expire:</th>
<th>02/12/15</th>
<th>Contact:</th>
<th>City Colly</th>
<th>Term:</th>
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<td></td>
<td></td>
</tr>
<tr>
<td>Address:</td>
<td>House - Inside Sales</td>
<td>Phone:</td>
<td>(256) 824-4570</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Email:</td>
<td>AMT Truck - Huntsville</td>
<td>Fax:</td>
<td>(256) 824-6151</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Delivery:</td>
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Thank you for your business.

<table>
<thead>
<tr>
<th>Part Number</th>
<th>Description</th>
<th>Revision</th>
<th>Quantity</th>
<th>Price</th>
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<tbody>
<tr>
<td>1 1046822</td>
<td>SLIP LINK Assembly - Update Part Marking to New Requirements</td>
<td>-</td>
<td>8</td>
<td>$35,000.00</td>
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<tr>
<td>2 1046856</td>
<td>Multi-Platform Assembly - Update Part Marking to New Requirements</td>
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<td>3 1046042</td>
<td>Lower ESSA Assembly - Update Part Marking to New Requirements</td>
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<td>2</td>
<td>$35,000.00</td>
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<tr>
<td>4 1046848</td>
<td>Upper ESSA Assembly - Update Part Marking to New Requirements</td>
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<td>5 1046848</td>
<td>CH-47 PHD Landing Gear Lug - Update Part Marking to New Requirements</td>
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<td>6 1046849</td>
<td>CH-47 fwd LG Bushing - Update Part Marking to New Requirements</td>
<td>-</td>
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<td>$36,000.00</td>
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</table>

**Total:** $706,000

---

Please provide current drawing files upon submittal of order.  
Delivery may vary based upon current workload at time of order.  
Thank you for the opportunity to submit this quote.  
AMT is not responsible for damage to goods after 30 days from shipment.
## Labor Cost Analysis Estimate

<table>
<thead>
<tr>
<th>Labor Category</th>
<th>Hours</th>
<th>Rate</th>
<th>Total</th>
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<tbody>
<tr>
<td>Principal Engineer</td>
<td>250</td>
<td>125.32</td>
<td>31,330.50</td>
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<tr>
<td>Assistant Professor</td>
<td>120</td>
<td>186.03</td>
<td>22,283.60</td>
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<tr>
<td>Research Assistant</td>
<td>400</td>
<td>157.41</td>
<td>62,964.00</td>
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<tr>
<td>Research Associate</td>
<td>300</td>
<td>197.40</td>
<td>59,220.00</td>
</tr>
<tr>
<td>Engineer</td>
<td>250</td>
<td>400.00</td>
<td>100,000.00</td>
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<tr>
<td>B. Eng. Adjutant</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Graduate Assistant</td>
<td>100</td>
<td>125.00</td>
<td>12,500.00</td>
</tr>
<tr>
<td>Junior Technical Assistant</td>
<td>150</td>
<td>150.00</td>
<td>22,500.00</td>
</tr>
<tr>
<td>Technical Specialist</td>
<td>50</td>
<td>300.00</td>
<td>15,000.00</td>
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<tr>
<td>Graduate Engineer</td>
<td>100</td>
<td>300.00</td>
<td>30,000.00</td>
</tr>
<tr>
<td>Dr. Research Info.</td>
<td>100</td>
<td>300.00</td>
<td>30,000.00</td>
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<tr>
<td>Junior Research Information Scientist</td>
<td>100</td>
<td>150.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>Research Information Scientist</td>
<td>100</td>
<td>150.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>Undergraduate Assistant</td>
<td>200</td>
<td>87.27</td>
<td>17,454.00</td>
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<tr>
<td><strong>Total Labor Cost</strong></td>
<td><strong>6,010</strong></td>
<td><strong>7,910.00</strong></td>
<td><strong>47,460.00</strong></td>
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</tbody>
</table>

## Material Supplies

<table>
<thead>
<tr>
<th>Material Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Off-Site Office Rental</td>
<td>1</td>
<td>$4,170.00</td>
<td>$4,170.00</td>
</tr>
<tr>
<td>Hardware &amp; Software</td>
<td>2</td>
<td>$3,200.00</td>
<td>$6,400.00</td>
</tr>
<tr>
<td>Lab Kit</td>
<td>12</td>
<td>$225.00</td>
<td>$2,700.00</td>
</tr>
<tr>
<td>Software</td>
<td>8</td>
<td>$1,600.00</td>
<td>$12,800.00</td>
</tr>
<tr>
<td>Lab Kit (Software)</td>
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<td>$2,000.00</td>
<td>$2,000.00</td>
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<tr>
<td>Lab Kit (Software)</td>
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<td>$2,000.00</td>
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<td><strong>Total Material Cost</strong></td>
<td><strong>11,880.00</strong></td>
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## Travel

<table>
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<tr>
<th>Destination</th>
<th>Expo Type</th>
<th>Expo Placement</th>
<th>Cost</th>
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</thead>
<tbody>
<tr>
<td>Offshore (New York)</td>
<td>X</td>
<td>25</td>
<td>$3,360.00</td>
</tr>
<tr>
<td>Helicopter (Montreal, Canada)</td>
<td>X</td>
<td>25</td>
<td>$3,056.00</td>
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<tr>
<td><strong>Total Travel Cost</strong></td>
<td><strong>6,416.00</strong></td>
<td><strong>6,416.00</strong></td>
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## Equipment

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total Price</th>
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</thead>
<tbody>
<tr>
<td><strong>Total Cost</strong></td>
<td><strong>133,397.77</strong></td>
<td><strong>133,397.77</strong></td>
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</tr>
<tr>
<td><strong>Total Materials</strong></td>
<td><strong>40,676.10</strong></td>
<td><strong>40,676.10</strong></td>
<td></td>
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<tr>
<td><strong>Total Expense</strong></td>
<td><strong>174,073.87</strong></td>
<td><strong>174,073.87</strong></td>
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</table>

## Total Cost Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Labor</strong></td>
<td><strong>8,964.19</strong></td>
</tr>
<tr>
<td><strong>Total Material</strong></td>
<td><strong>40,676.10</strong></td>
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<tr>
<td><strong>Total Expense</strong></td>
<td><strong>50,930.29</strong></td>
</tr>
<tr>
<td><strong>Total Equipment</strong></td>
<td><strong>133,397.77</strong></td>
</tr>
<tr>
<td><strong>Total Cost</strong></td>
<td><strong>190,384.24</strong></td>
</tr>
</tbody>
</table>

**Review the approved budget to determine if the items are allowable.**

Is the item an allowable charge on the contract or grant?
There are no approvals required at this time

### Approvals recorded

<table>
<thead>
<tr>
<th>Queue</th>
<th>Level</th>
<th>Date</th>
<th>User</th>
</tr>
</thead>
<tbody>
<tr>
<td>OSP1</td>
<td>100</td>
<td>Feb 04, 2015</td>
<td>Deonah T. Norfleet</td>
</tr>
<tr>
<td>DENY</td>
<td>0</td>
<td>Jan 30, 2015</td>
<td>Deonah T. Norfleet</td>
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<tr>
<td>67M4</td>
<td>100</td>
<td>Jan 14, 2015</td>
<td>Jason W. Carter</td>
</tr>
<tr>
<td>67M4</td>
<td>100</td>
<td>Feb 02, 2015</td>
<td>Jason W. Carter</td>
</tr>
</tbody>
</table>

RELEASE: 8.5.0.4

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Hot Topic #3
My account is Frozen!
Why is my account frozen?

- POP Ended
- Overrun
- Overspent Categories
- Expired Risk Memo
- Cost Share Deficient
POP Ended

- Accounts will be frozen after last payroll posts in Banner
Overruns

- Overruns < $100 will be written off to VPR
- Overruns > $100 must be corrected
  - Journal Entry - operating expenses
  - Retro - labor expenses
- Cannot move charges from one research account to another to cover overruns
- pcard@uah.edu will be notified of overruns. The org will not be available for allocation.
Overspent Categories

- C&G notifies the department of any categories overspent
  - Ex: Salaries & Wages, Operating Expenses, Travel
  - Excludes Account Code 7910
    - If 7910 is overspent, there is a misstatement of the direct charges on the account
  - Account will be frozen until realignment is received
Expired Risk Memo

- C&G will freeze the account
- Notify the dept
- Proceed with directives listed on the risk memo
Cost Share Deficient

- C&G will freeze the prime account until resolved
Agency Distribution

Accountants for Supporting Agencies

**Commercial**
Nedric Jones  nedric.jones@uah.edu

**NASA Marshall, USDA, NOAA, Other NASA**
Noelle Schneider  jns0027@uah.edu

**State, AMCOM D92**
Do'Onah Norfleet  dtln0002@uah.edu

**NSF, Dept. of Transportation, Dept. of Education**
Dawn Sylvester  dms0017@uah.edu

**Dept. of Energy, SAIC, DHHS**
Tessa Brown  tlb0008@uah.edu

**Academic, Other Private, IPA, Other Federal**
Jeremy Prater  praterj@uah.edu

**AMCOM D11**
Mary Smith  mjs0015@uah.edu

**NASA Goddard, SMDC**
Pierre Edwards  pae0001@uah.edu
# Contracts & Grants Accounting

<table>
<thead>
<tr>
<th>Title</th>
<th>Contact</th>
<th>Phone</th>
<th>Email Address</th>
<th>Campus Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director</td>
<td>Valarie King</td>
<td>824-2231</td>
<td><a href="mailto:vlk0001@uah.edu">vlk0001@uah.edu</a></td>
<td>SKH 237</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>Tessa Brown</td>
<td>824-6265</td>
<td><a href="mailto:tlb0008@uah.edu">tlb0008@uah.edu</a></td>
<td>SKH 235</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>Nedric Jones</td>
<td>824-6554</td>
<td><a href="mailto:npj0002@uah.edu">npj0002@uah.edu</a></td>
<td>SKH 253</td>
</tr>
<tr>
<td>Accountant II</td>
<td>Mary Smith</td>
<td>824-6068</td>
<td><a href="mailto:mjs0015@uah.edu">mjs0015@uah.edu</a></td>
<td>SKH 233</td>
</tr>
<tr>
<td>Accountant II</td>
<td>Noelle Schneider</td>
<td>824-2232</td>
<td><a href="mailto:jns0027@uah.edu">jns0027@uah.edu</a></td>
<td>SKH 252 C</td>
</tr>
<tr>
<td>Accountant II</td>
<td>Pierre Edwards</td>
<td>824-6421</td>
<td><a href="mailto:pae0001@uah.edu">pae0001@uah.edu</a></td>
<td>SKH 252 B</td>
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<tr>
<td>Accountant I</td>
<td>De'Onah Norfleet</td>
<td>824-2240</td>
<td><a href="mailto:dtn0002@uah.edu">dtn0002@uah.edu</a></td>
<td>SKH 234</td>
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<tr>
<td>Accountant I</td>
<td>Jeremy Prater</td>
<td>824-2235</td>
<td><a href="mailto:praterj@uah.edu">praterj@uah.edu</a></td>
<td>SKH 251</td>
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<tr>
<td>C&amp;G Administrator</td>
<td>Dawn Sylvester</td>
<td>824-2234</td>
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<td>SKH 254</td>
</tr>
<tr>
<td>Accounting Technician</td>
<td>Carrie Rice</td>
<td>824-2236</td>
<td><a href="mailto:clr0001@uah.edu">clr0001@uah.edu</a></td>
<td>SKH 252 A</td>
</tr>
</tbody>
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